



**MARK J. SALADINO**  
TREASURER AND TAX COLLECTOR

# COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 437  
LOS ANGELES, CALIFORNIA 90012  
TELEPHONE: (213) 974-2101 FAX: (213) 626-1812



[HOME PAGE  
TTC.LACOUNTY.GOV](http://TTC.LACOUNTY.GOV)

[PROPERTY TAX PORTAL  
LACOUNTYPROPERTYTAX.COM](http://PROPERTYTAXPORTAL.LACOUNTYPROPERTYTAX.COM)

July 29, 2014

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

## ADOPTED

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

50 July 29, 2014

*Sachi A. Hamai*  
SACHI A. HAMAI  
EXECUTIVE OFFICER

Dear Supervisors:

### APPROVAL OF SPECIAL TAX LEVY FOR COMMUNITY FACILITIES DISTRICTS 1, 2, 3, 4, 5, 6 AND 7 (THIRD, FOURTH AND FIFTH DISTRICTS) (3-VOTES) S

#### SUBJECT

Adoption of resolutions authorizing the levy and collection of 2014-2015 special taxes for Community Facilities Districts under the control of the Board of Supervisors.

#### **IT IS RECOMMENDED THAT THE BOARD:**

1. Adopt Resolutions to levy the 2014-2015 special taxes for Community Facilities District No. 1; Community Facilities District No. 2; Community Facilities District No. 3 Improvement Areas B and C; Community Facilities District No. 4 Improvement Area C; Community Facilities District No. 5; Community Facilities District No. 6 Improvement Area A; and Community Facilities District No. 7.
2. Instruct the Treasurer and Tax Collector to implement the levy and collection of the 2014-2015 special tax.
3. Instruct the Auditor-Controller to put the special tax on the 2014-2015 property tax roll.

#### PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Ballot propositions authorizing the issuance of bonds and the levy of a special tax to repay the bonds have previously been approved by your Board for each County Community Facilities District (CFD). Under State Law, your Board is required to approve the levy of the special tax in an amount sufficient to provide for the debt service on the bonds and to pay administrative expenses.

The following details the total tax levy for each CFD and describes the impact on property within each district.

CFD No. 1 will require a total tax levy of \$582,839. The amount applicable to property will be apportioned in a range of \$43.13 to \$23,283.74 per parcel.

CFD No. 2 will require a total tax levy of \$1,066,421. The amount applicable to developed land will be apportioned in a range of \$1,338.95 to \$1,807.99 per parcel.

CFD No. 3 Improvement Area B will require a total tax levy of \$2,825,941. The amount applicable to developed land will be apportioned in a range of \$999.87 to \$1,925.83 per parcel. Improvement Area C will require a total tax levy of \$525,909. The amount applicable to developed land will be apportioned in a range of \$368.77 to \$1,717.80 per parcel.

CFD No. 4 Improvement Area C will require a total tax levy of \$91,433 which will be levied on developed property at a rate of \$0.7526 per building square foot.

CFD No. 5 will require a total tax levy of \$881,584. The amount applicable to developed land will be apportioned in a range of \$1,438.05 to \$1,937.29 per parcel.

CFD No. 6, Improvement Area A, will require a total tax levy of \$303,120 which will be levied on developed property at a rate of \$4,969.18 per parcel.

CFD No. 7 will require a total tax levy of \$553,325. The amount applicable to developed land will be apportioned in a range of \$1,463.03 to \$2,290.59 per residential parcel.

### **Implementation of Strategic Plan Goals**

This action supports the County's Strategic Plan Goal #2: Fiscal Sustainability by providing sufficient financial resources to meet the public infrastructure needs of Community Facilities Districts in the County.

### **FISCAL IMPACT/FINANCING**

All expenses, including bond payments, are the legal obligation of the individual districts. There is no financial recourse to the County.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Between the years of 1988 and 1995, special elections were held for each County CFD. Subsequent to the district elections, bonds were issued in the following amounts:

CFD No. 1	\$ 8,155,000
CFD No. 2	14,235,000

CFD No. 3	Improvement Area A	20,020,000
	Improvement Area B	42,000,000
	Improvement Area C	8,860,000
CFD No. 4	Improvement Area C	1,030,000
CFD No. 5		12,750,000
CFD No. 6	Improvement Area A	4,675,000
CFD No. 7		9,000,000

Ordinances authorizing the annual levy of a special tax on property within the districts were previously adopted by your Board and are in effect. The ordinances contain the specific method of computing the special tax for each respective CFD. The debt service on the bonds is paid from the proceeds of the special tax authorized by the ordinances. The special tax is computed for each parcel within a district based on the rate and method of apportionment that was approved for each CFD.

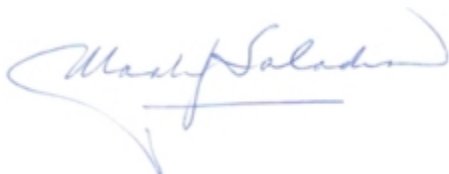
#### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Not applicable.

#### **CONCLUSION**

Upon approval of the Resolutions, the Treasurer and Tax Collector will require two originally executed copies of the adopted Resolutions and two stamped copies of this letter.

Respectfully submitted,



MARK J. SALADINO

Treasurer and Tax Collector

GB:JP:JW:pabPb/b  
rdltr/2014-  
15cfdtaxlevy

Enclosures

c: Assessor  
Chief Executive Officer  
Auditor-Controller  
County Counsel  
Executive Officer, Board of Supervisors

**Resolution of the Board of Supervisors  
Fixing Special Tax Rate and Levying  
Special Tax upon Property Within  
Community Facilities District 1  
(Lancaster/Palmdale Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0119 of the County of Los Angeles authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 1 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 11, 1988, based upon an Annual Levy of \$582,839 for the fiscal year of July 1, 2014 to June 30, 2015. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 1 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 29<sup>th</sup> day of July, 2014, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

By   
Deputy

APPROVED AS TO FORM

UNDER THE DIRECTION OF THE  
OFFICE OF THE COUNTY COUNSEL

By   
Principal Deputy County Counsel

**Resolution of the Board of Supervisors  
Fixing Special Tax Rate and Levying  
Special Tax upon Property Within  
Community Facilities District 2  
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0114 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 2 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on March 31, 1988 based upon an Annual Levy of \$1,066,421 for the fiscal year of July 1, 2014 to June 30, 2015. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 2 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 29<sup>th</sup> day of July, 2014, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



APPROVED AS TO FORM

UNDER THE DIRECTION OF THE  
OFFICE OF THE COUNTY COUNSEL

By   
Principal Deputy County Counsel

SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

By   
Deputy



**Resolution of the Board of Supervisors  
Fixing Special Tax Rate and Levying  
Special Tax upon Property Within  
Community Facilities District 3  
(Valencia / Newhall Area)  
Improvement Areas B and C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California, Ordinance 89-0107 and Ordinance 2002-0059 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 3 - Improvement Areas B and C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 25, 1989 for Improvement Area B; and, the Amended and Restated Rate and Method of Apportionment of Special Tax approved and adopted on July 30, 2002 for Improvement Area C, based upon an Annual Levy of \$2,825,941 within Improvement Area B and \$525,909 within Improvement Area C for the fiscal year of July 1, 2014 to June 30, 2015. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 3 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 29<sup>th</sup> day of July, 2014, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

By   
Deputy

APPROVED AS TO FORM

UNDER THE DIRECTION OF THE  
OFFICE OF THE COUNTY COUNSEL

By   
Principal Deputy County Counsel

**Resolution of the Board of Supervisors  
Fixing Special Tax Rate and Levying  
Special Tax upon Property Within  
Community Facilities District 4  
(Calabasas Area)  
Improvement Area C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0020M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 4 - Improvement Area C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 19, 1991, based upon an Annual Levy of \$91,433 within Improvement Area C for the fiscal year of July 1, 2014 to June 30, 2015. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 4 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 29<sup>th</sup> day of July, 2014, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

By

Deputy

APPROVED AS TO FORM

UNDER THE DIRECTION OF THE  
OFFICE OF THE COUNTY COUNSEL

By

Principal Deputy County Counsel

**Resolution of the Board of Supervisors  
Fixing Special Tax Rate and Levying  
Special Tax upon Property Within  
Community Facilities District 5  
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0040M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 5 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 3, 1991, based upon an Annual Levy of \$881,584 for the fiscal year of July 1, 2014 to June 30, 2015. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 5 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 29<sup>th</sup> day of July, 2014, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

By \_\_\_\_\_

Deputy

APPROVED AS TO FORM

UNDER THE DIRECTION OF THE  
OFFICE OF THE COUNTY COUNSEL

By \_\_\_\_\_

Principal Deputy County Counsel



**Resolution of the Board of Supervisors  
Fixing Special Tax Rate and Levying  
Special Tax upon Property Within  
Community Facilities District 6  
(Agua Dulce Area)  
Improvement Area A**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0113M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 6 - Improvement Area A , at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 24, 1991, based upon an Annual Levy of \$303,120 within Improvement Area A for the fiscal year of July 1, 2014 to June 30, 2015. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 6 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 29<sup>th</sup> day of July, 2014, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

By \_\_\_\_\_

Deputy

APPROVED AS TO FORM

UNDER THE DIRECTION OF THE  
OFFICE OF THE COUNTY COUNSEL

By \_\_\_\_\_

Principal Deputy County Counsel

**Resolution of the Board of Supervisors  
Fixing Special Tax Rate and Levying  
Special Tax upon Property Within  
Community Facilities District 7  
(Altadena Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 99-0066 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 7 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 13, 1995, based upon an Annual Levy of \$553,325 for the fiscal year of July 1, 2014 to June 30, 2015. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 7 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 29<sup>th</sup> day of July, 2014, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

By

Deputy

APPROVED AS TO FORM

UNDER THE DIRECTION OF THE  
OFFICE OF THE COUNTY COUNSEL

By

Principal Deputy County Counsel